

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.1101 Definition of Federal Area
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

SUBPART K: SELLERS LOCATED ON, OR SHIPPING TO, FEDERAL AREAS

Section 130.1101 Definition of Federal Area

As used in this Regulation, the term "Federal area" means any lands or premises held or acquired by or for the use of the United States or any department, establishment or agency of the United States. Any Federal area, or any part thereof, which is located within the exterior boundaries of the State of Illinois, is deemed to be a Federal area located within the State of Illinois for the purposes of this Regulation.

(Source: Amended and effective April 8, 1963 **)**